



December 2004

## Business &amp; Occupation Activities Return

12 04

► **Use Black Ink and  
Return the Original  
Form.**

Tax Registration Number

Name \_\_\_\_\_

Business Name \_\_\_\_\_

Street Address \_\_\_\_\_

City, State, Zip \_\_\_\_\_

**No Business Activity?****File by telephone:** Call 1-800-647-7706

Enter code 111 and follow these steps:

- 1) Enter your 9-digit tax registration number;
- 2) Verify the number entered;
- 3) Enter 3;
- 4) Respond to the prerecorded questions.

**If you file by telephone, do not mail us your return.**

or

- ☐ If you have no business activity and did not file by telephone, check this box, sign and mail us your return.

**Has Your Address Changed?**

If so, check appropriate box below and note changes on address above.

- ☐ Business Location Change  
☐ Mailing Address Change

**Business Closed?**

Check this box and enter date closed \_\_\_\_/\_\_\_\_/\_\_\_\_.

For additional information, call 1-800-334-8969, and enter code 430.

**Filing an Amended Return?**

Check this box and attach amended return information.

**Note:** To change your address or close your business on our web site, go to <http://dor.wa.gov> then click on **Contact Us**.**I. State Business and Occupation (B&O) Tax****Travel Agent Comm/Tour Operator; Intl Charter Freight Brokers; Stevedoring; Licensed Boarding Homes [28]**

	Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
1.	<input type="text"/>	<input type="text"/>	<input type="text"/>	X .00275	<input type="text"/>

**Insurance Agents; Insurance Brokers Commission [14]**

	Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
2.	<input type="text"/>	<input type="text"/>	<input type="text"/>	X .00484	<input type="text"/>

**Royalties; Child Care [80]**

	Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
3.	<input type="text"/>	<input type="text"/>	<input type="text"/>	X .00484	<input type="text"/>

**Wholesaling [03]**

	Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
4.	<input type="text"/>	<input type="text"/>	<input type="text"/>	X .00484	<input type="text"/>

**Service & Other Activities [04]**

	Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
5.	<input type="text"/>	<input type="text"/>	<input type="text"/>	X .015	<input type="text"/>

\* Deductions taken but not itemized on page 3 will be disallowed.

**DUE DATE: January 20, 2005**

- \* 5% Penalty Assessed After January 20, 2005
- 15% Penalty Assessed After February 28, 2005
- 25% Penalty Assessed After March 31, 2005
- If the due date falls on a weekend or legal holiday, the due date is extended to the next business day.

State and Local Use Tax/Deferred Sales Tax (See page 2.) ►

**IV. Totals****Mail Your Completed Return in the Envelope  
Provided to:**

State of Washington  
Department of Revenue  
PO Box 34051  
Seattle, WA 98124-1051

- Make check or money order payable to the Washington State Department of Revenue.
- **Please write your tax registration number on your check.**
- Do not mail cash or coins.

► Signature \_\_\_\_\_

► Phone Number ( ) \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_

20. **Total Tax Due from Section I**  
(Tax due from lines 1-5)21. **Total Tax Due from Section II**  
(Tax due from line 12)22. **Total All Addendums** (Example:  
Local Sales/Use Tax)23. **Subtotal**24. **Total Credit from Section III**  
(Amount of credit from line 19)25. **Subtotal**26. \* **Add Penalty, if Applicable**  
(Minimum \$5.00) \_\_\_\_\_ %27. **Total Amount Due**

## II. State and Local Use Tax

**State Use Tax/Deferred Sales Tax** [05] (Also complete Local Use Tax/Deferred Sales Tax below.)

6.	<b>Gross Amount **</b> <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>	<b>** Value of articles used or consumed on which no Washington sales tax has been paid.</b> X <b>Rate</b> <span style="margin-left: 10px;"><b>.065</b></span> =	<b>Tax Due</b> <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>
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**Local Use Tax/Deferred Sales Tax** [46] (Note: If more than two locations, attach the Local Sales and Use Tax Addendum. If you need an addendum, go to our web site at <http://dor.wa.gov>.)

7.	<b>Location Code</b> <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>	<b>Value of Articles</b> <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>	X	<b>Local Rate</b> <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>	=	<b>Tax Due City or County</b> <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>
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Enter applicable tax rate

8.	<b>Location Code</b> <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>	<b>Value of Articles</b> <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>	X	<b>Local Rate</b> <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>	=	<b>Tax Due City or County</b> <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>
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Enter applicable tax rate

9.	<b>Total Value of Articles</b>	<b>Value of Articles***</b> <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>
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\*\*\* This amount must be the same as State Use Tax/Deferred Sales Tax Gross Amount, line 6.

10.	<b>Regional Transit Authority (RTA) Tax</b> [89]	<b>Taxable Amount</b> <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>	X	<b>Rate</b> <span style="margin-left: 10px;"><b>.004</b></span>	=	<b>Tax Due</b> <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>
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11.	<b>Litter Tax</b> [36]	<b>Taxable Amount</b> <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>	X	<b>Rate</b> <span style="margin-left: 10px;"><b>.00015</b></span>	=	<b>Tax Due</b> <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>
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**12. Total Tax Due from Section II**  
(Transfer total to page 1, line 21.)

<b>Tax Due</b>	<div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>
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### Want an easier way to file?

Go to E-file (Electronic Filing) at <http://dor.wa.gov>. You can file your return quickly and easily or register for E-file. For assistance, call 1-877-345-3353.

### Need help? Unsure how to file?

**For Internet Assistance** - Go to the Department of Revenue's web site at <http://dor.wa.gov>.

Click on **Forms** to access instructions for completing the Business & Occupation Activities Return, Local Sales and Use Tax Addendum, and other tax related forms.

**For Telephone Assistance**, or if this return does not include your reporting classifications, please call the Telephone Information Center at 1-800-647-7706.

### Applying for a Penalty Waiver?

☐ Check this box and attach waiver request.

For penalty waiver criteria information, go to <http://dor.wa.gov>, then **Doing Business** or you may call 1-800-334-8969 and enter code 429.

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.

13. **Small Business B&O Tax Credit** (See enclosed.) [815]

<b>Amount of Credit</b>	<div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>
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14. **Manufacturing Software; Programming Rural Employment B&O Credit** [860]

<b>Amount of Credit</b>	<div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>
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15. **Help Desk Services B&O Credit** [865]

<b>Amount of Credit</b>	<div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>
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16. **Alternatives to Field Burning B&O Credit** [875]

<b>Amount of Credit</b>	<div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>
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17. **International Services Credit** [855]

<b>Amount of Credit</b>	<div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>
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18. **Other Credits** (Examples: Bad Debt, High Technology) attach appropriate documents

<b>Amount of Credit</b>	<div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>
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19. **Total Credit** (Transfer total to page 1, line 24.)

<b>Amount of Credit</b>	<div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>
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## III. Credits



# December 2004 Business & Occupation Activities Deduction Detail

12	04
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► Use Black Ink and Attach this Original Form to your Business & Occupation Activities Return

- If you have deductions, you must complete this page and mail it with your tax return. If you do not have deductions, do not return this page.
- We cannot approve deductions taken on the Business & Occupation Activities Return that are not itemized on this page.
- Report deductions under the heading that corresponds to your reporting activity.
- Transfer the total deduction amount for each classification from this page to the corresponding line on page 1 of your tax return.

Name: \_\_\_\_\_ Tax Registration Number 

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## 1. Travel Agent Comm/Tour Operator; Intl Charter Freight Brokers; Stevedoring; Licensed Boarding Homes

	I.D.	Amount										
Bad Debts	[2801]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Cash & Trade Discounts	[2802]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Other (Explain below):	[2899]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
<b>Total</b>		<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										

## 2. Insurance Agents; Insurance Brokers Commission

	I.D.	Amount										
Bad Debts	[1401]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Other (Explain below):	[1499]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
	<b>Total</b>	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										

## 3. Royalties; Child Care

	I.D.	Amount										
Bad Debts	[8001]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Cash & Trade Discounts	[8002]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Advances Reimbursements; Returns & Allowances	[8007]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Other (Explain below):	[8099]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
<hr/>		<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
	<b>Total</b>	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										

**Note: Please include your deduction detail page with your return.**

## 4. Wholesaling

	I.D.	Amount										
Bad Debts	[0301]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Cash & Trade Discounts	[0302]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Interstate & Foreign	[0304]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Motor Vehicle Fuel Tax	[0305]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Casual Sales; Accommodation Sales	[0306]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Advances Reimbursements; Returns & Allowances	[0307]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
No Local Activity	[0308]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Other (Explain below):	[0399]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
<b>Total</b>		<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										

## 5. Service & Other Activities

	I.D.	Amount										
Bad Debts	[0401]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Cash & Trade Discounts; Returns & Allowances	[0402]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Interstate & Foreign Sales	[0404]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Advances Reimbursements	[0407]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Gambling; Prize; Cash Pay-Outs	[0410]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Certain Initiation Fees; Dues; Contributions	[0411]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Interest on Certain Invest/Loan/Obligations	[0412]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Artistic/Cultural Activities	[0416]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
Other (Explain below):	[0499]	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
	<b>Total</b>	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										